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Attorney Docket No. 26737U

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

KOHL, et al.

Serial No. 10/531,720

Examiner: DAVIS, Z.N.

Filed: 4/18/2005

Group Art Unit: 1625

Title: NOVEL PROCESS FOR THE PREPARATION OF ROFLUMILAST

TRANSMITTAL LETTER

Commissioner of Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Submitted herewith for filing in the U.S. Patent and Trademark Office is the following:

- (1) Transmittal Letter;
- (2) Response and Amendment;
- (3) Appendix A;
- (4) Check No. 6226 In the amount of \$7050.00 for additional claims fees.

The Commissioner is hereby authorized to charge any deficiency or credit any excess to Deposit Account No. 14-0112.

Respectfully submitted,  
**THE NATH LAW GROUP**

Gary M. Nath  
Reg. No. 26,965  
Susanne M. Hopkins  
Reg. No. 33,247  
Sheldon M. McGee  
Reg. No. 50,454  
Customer No. 34375

Date: April 18, 2008

**THE NATH LAW GROUP**  
112 South West Street  
Alexandria, VA 22314

Tel: (703) 548-6284  
Fax: (703) 683-8396

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Title: **NOVEL PROCESS FOR THE PREPARATION OF ROFLUMILAST**

**RESPONSE AND AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This is in response to the Official Action dated January 18, 2008. The three-month shortened statutory period for response expires April 18, 2008. Accordingly, this Response is timely filed.

**IN THE CLAIMS**

Please cancel claims 1-17, 19 and 21 as outlined in Appendix A attached herewith and add new claims 22-183.

**REMARKS**

Upon entry of the above amendment, claims 22-183 will be pending in the present application. Claim 22 is independent and claims 23-183 are dependent. The entry of this amendment will result in a total of one-hundred forty-one (141) dependent claims over